

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

M S D Martinsville Schools (5925)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$5,437,747	\$6,791,180	\$6,862,658	\$8,316,320	53%	22%	21%
	11200 Regular Programs; Middle/Junior High	\$2,813,256	\$3,548,815	\$3,605,626	\$4,325,438	54%	22%	20%
	11300 Regular Programs; High School	\$2,956,639	\$3,892,889	\$4,053,594	\$4,946,202	67%	27%	22%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$23,534	\$22,306	\$23,801	n/a	1%	7%
	11420 Vocational Education; Agriculture B	\$100,809	\$122,748	\$124,630	\$145,028	44%	18%	16%
	11430 Vocational Education; Distributive Education	\$50,509	\$72,070	\$56,576	\$75,220	49%	4%	33%
	11450 Vocational Education; Consumer and Homemaking	\$141,829	\$177,117	\$191,328	\$218,168	54%	23%	14%
	11470 Vocational Education; Business Education	\$43,401	\$65,351	\$66,499	\$74,622	72%	14%	12%
	11480 Vocational Education; Industrial Education A	\$142,461	\$162,074	\$171,408	\$217,115	52%	34%	27%
	11490 Vocational Education; Industrial Education B	\$110,406	\$61,463	\$63,023	\$96,792	-12%	57%	54%
	11520 Vocational Education; Area School Participation	\$125,273	\$110,924	\$233,907	\$344,589	175%	211%	47%
	11590 Other Vocational Education Programs	\$0	\$38,161	\$40,159	\$46,443	n/a	22%	16%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$107,983	\$91,506	\$130,014	n/a	20%	42%
	12100 2007 Account Code - Gifted and Talented	\$29,686	\$19,517	\$19,294	\$996	-97%	-95%	-95%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$39,372	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$306,856	\$423,177	\$425,168	\$481,336	57%	14%	13%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$93,139	\$222,093	\$225,347	\$259,478	179%	17%	15%
	12230 Mental Disabilities; Severe Mental Disabilities	\$41,852	\$65,327	\$82,622	\$104,441	150%	60%	26%
	12310 Physical Impairment; Orthopedic Impairment	\$109,262	\$80,334	\$105,364	\$83,027	-24%	3%	-21%
	12320 Physical Impairment; Multiple Disabilities	\$0	\$12,672	\$25,632	\$27,519	n/a	117%	7%
	12330 Physical Impairment; Visual Impairment	\$4,438	\$15,416	\$14,925	\$13,885	213%	-10%	-7%
	12340 Physical Impairment; Hearing Impairment	\$29,399	\$58,969	\$43,032	\$53,045	80%	-10%	23%
	12350 Physical Impairment; Homebound	\$15,249	\$22,634	\$25,138	\$11,719	-23%	-48%	-53%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$103,085	\$200,853	\$369,645	\$423,030	310%	111%	14%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$60,054	\$312,252	\$133,009	\$71,226	19%	-77%	-46%
	12510 Culturally Different; Communication Disorders	\$149,308	\$232,387	\$231,720	\$268,920	80%	16%	16%
	12520 Culturally Different; Compensatory	\$49,354	\$16,385	\$9,083	\$32,932	-33%	101%	263%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$0	\$0	\$793	\$2,727	n/a	n/a	244%
	12610 Learning Disability	\$564,827	\$649,100	\$683,300	\$910,031	61%	40%	33%
	12710 Equal Opportunity At Risk	\$171,275	\$168,399	\$193,094	\$208,015	21%	24%	8%
	12810 Special Education Preschool	\$189,056	\$288,131	\$284,200	\$250,941	33%	-13%	-12%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$35,067	\$7,590	\$7,258	\$8,395	-76%	11%	16%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$2,352	\$2,104	\$1,892	n/a	-20%	-10%
	14300 Summer School Programs; High School	\$53,543	\$55,068	\$54,348	\$61,438	15%	12%	13%
	16100 Remediation Testing	\$113,894	\$227,078	\$298,577	\$257,508	126%	13%	-14%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$29,227	\$9,699	\$16,843	\$12,669	-57%	31%	-25%
	21510 Speech Pathology and Audiology Services; Service Area Direction	\$0	\$34,170	\$37,013	\$38,368	n/a	12%	4%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$900	\$0	\$455	\$603	-33%	n/a	33%
	22220 Library/Media Services; School Library	\$401,565	\$366,439	\$360,046	\$510,820	27%	39%	42%
	22230 Library/Media Services; Audiovisual	\$27,569	\$22,615	\$21,028	\$22,311	-19%	-1%	6%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$175,409	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$1,259,588	\$1,447,007	\$1,464,514	\$1,866,739	48%	29%	27%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$429,434	\$512,801	\$485,676	\$598,795	39%	17%	23%
	26497 2007 Account Code - Teachers Retirement Fund	\$545,080	\$931,545	\$997,913	\$540,021	-1%	-42%	-46%
Student Academic Achievement Total		\$16,910,448	\$21,578,316	\$22,200,360	\$26,121,951	54%	21%	18%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$590	\$57,198	\$58,363	\$69,722	> 500%	22%	19%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$13,862	\$46,101	\$39,411	\$63,913	361%	39%	62%
	21210 Guidance Services; Service Area Direction	\$67,022	\$48,224	\$54,443	\$73,260	9%	52%	35%
	21220 Guidance Services; Counseling Services	\$402,534	\$316,036	\$325,569	\$402,289	0%	27%	24%
	21340 Health Services; Nurse Services	\$159,639	\$225,507	\$218,936	\$262,551	64%	16%	20%
	21420 Psychological Testing	\$176,733	\$198,154	\$171,202	\$231,146	31%	17%	35%
	21810 Special Education Administration; Service Area Direction	\$89,833	\$132,500	\$129,020	\$194,733	117%	47%	51%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$3,861	\$2,489	\$5,218	n/a	35%	110%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	21910 Other Support Services, Students; Service Area Direction	\$0	\$8,156	\$9,256	\$2,050	n/a	-75%	-78%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$36,731	\$58,332	n/a	n/a	59%
	22110 Improvement of Instruction; Service Area Direction	\$124,214	\$262,733	\$265,015	\$349,732	182%	33%	32%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$46,948	\$45,157	\$99,756	\$407,033	> 500%	> 500%	308%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$7,561	\$127,529	\$139,266	\$102,137	> 500%	-20%	-27%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$383,839	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$20,809	\$15,421	\$10,541	\$10,144	-51%	-34%	-4%
	23120 Board of Education; Service Area Assistants	\$30,841	\$40,383	\$42,387	\$49,274	60%	22%	16%
	23210 Executive Administration; Office of The Superintendent	\$175,281	\$222,973	\$223,390	\$244,886	40%	10%	10%
	24900 Other Support Services, School Administration	\$108,168	\$131,877	\$137,526	\$239,782	122%	82%	74%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$703,565	\$751,055	\$494,045	n/a	-30%	-34%
Student Instructional Support Total		\$1,424,036	\$2,585,377	\$2,714,356	\$3,644,087	156%	41%	34%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$0	\$25,177	\$13,226	\$17,798	n/a	-29%	35%
	23160 Board of Education; Promotion Expenses	\$1,437	\$3,530	\$7,456	\$4,441	209%	26%	-40%
	25110 Fiscal Services; Office of The Business Manager	\$133,350	\$149,785	\$156,932	\$184,912	39%	23%	18%
	25120 Fiscal Services; Service Area Direction	\$0	\$486,657	\$0	\$0	n/a	-100%	n/a
	25140 Fiscal Services; Receiving and Disbursing Funds	\$18,104	\$35,400	\$41,580	\$35,774	98%	1%	-14%
	25150 Fiscal Services; Payroll Services	\$28,330	\$43,225	\$41,473	\$47,312	67%	9%	14%
	25160 Fiscal Services; Financial Accounting	\$823	\$0	\$0	\$0	-100%	n/a	n/a
	25180 Fiscal Services; Property Accounting	\$0	\$0	\$9,350	\$0	n/a	n/a	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$8,473	\$1,117,928	\$1,088,101	\$1,254,735	> 500%	12%	15%
	25192 Other Fiscal Services; Petty Cash	\$0	\$32	\$0	\$0	n/a	-100%	n/a
	25196 Other Fiscal Services; Cash Change	\$2,140	\$2,635	\$2,705	\$2,835	32%	8%	5%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$41,157	\$46,625	\$7,203	\$10,337	-75%	-78%	44%
	25300 Printing, Publishing, and Duplicating Services	\$8,956	\$20,862	\$16,134	\$15,085	68%	-28%	-7%
	25400 Planning, Research, Development and Evaluation	\$9,279	\$6,515	\$24,493	\$28,069	202%	331%	15%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$105,041	n/a	n/a	n/a
	25920 Ditch Assessments	\$194	\$0	\$0	\$0	-100%	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$0	\$0	\$14,278	n/a	n/a	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$74,619	\$83,431	\$98,669	\$131,575	76%	58%	33%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,401,746	\$3,513,908	\$3,369,426	\$3,939,651	64%	12%	17%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$2,773	\$7,611	\$15,330	\$16,904	> 500%	122%	10%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$366,863	\$95,392	\$98,389	\$221,516	-40%	132%	125%
	26499 2007 Account Code - Other	\$0	\$412,851	\$428,870	\$224,410	n/a	-46%	-48%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$44,080	\$61,643	\$46,581	\$58,545	33%	-5%	26%
	26600 Operation and Maintenance of Plant Services; Security Services	\$9,530	\$23,686	\$23,540	\$24,341	155%	3%	3%
	26700 Operation and Maintenance of Plant Services; Insurance	\$148,498	\$576,108	\$113,657	\$227,861	53%	-60%	100%
	27010 Student Transportation; Service Area Direction	\$81,533	\$142,948	\$142,766	\$153,974	89%	8%	8%
	27100 Student Transportation; Vehicle Operation	\$309,376	\$576,165	\$591,660	\$684,280	121%	19%	16%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$193,252	\$385,286	\$392,456	\$486,112	152%	26%	24%
	27400 Student Transportation; Purchase of School Buses	\$130,234	\$213,794	\$236,891	\$306,452	135%	43%	29%
	27500 Student Transportation; Insurance on Buses	\$448	\$556	\$11,004	\$23,976	> 500%	> 500%	118%
	27600 Student Transportation; Insurance on Pupils	\$0	\$180	\$5,531	\$5,530	n/a	> 500%	0%
	27700 Student Transportation; Contracted Transportation Services	\$565,495	\$835,194	\$836,281	\$862,980	53%	3%	3%
	27900 Student Transportation; Other Student Transportation Services	\$1,966	\$10,836	\$10,661	\$12,341	> 500%	14%	16%
	31100 Food Services Operations; Service Area Direction	\$640,123	\$802,725	\$854,832	\$954,254	49%	19%	12%
	31400 Food Services Operations; Food Purchases	\$638,095	\$876,266	\$925,277	\$984,930	54%	12%	6%
	31900 Other Food Services	\$86,032	\$246,785	\$312,543	\$209,021	143%	-15%	-33%
	33100 Community Service Operations; Direction of Community Services	\$14,961	\$17,514	\$18,784	\$25,233	69%	44%	34%
	33200 Community Recreation	\$9,563	\$13,527	\$26,137	\$30,538	219%	126%	17%
	33400 Athletic Coaches	\$232,209	\$274,131	\$289,656	\$317,314	37%	16%	10%
	33950 Step Ahead	\$2,911	\$0	\$0	\$0	-100%	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$148,352	\$226,735	\$207,076	\$208,590	41%	-8%	1%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$0	\$0	\$13,985	n/a	n/a	n/a
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$17,300	\$38,675	\$30,225	n/a	75%	-22%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Overhead and Operational Total		\$6,354,903	\$11,352,942	\$10,503,345	\$11,875,155	87%	5%	13%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$18,952	\$0	\$0	\$0	-100%	n/a	n/a
	40100 Facilities Acquisition and Construction; Service Area Direction	\$14,184	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$3,000	\$0	\$0	n/a	-100%	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$30,567	\$7,650	\$47,433	\$46,536	52%	> 500%	-2%
	45100 Building Acquisition, Construction and Improvements	\$1,367,280	\$697,106	\$1,044,352	\$1,378,780	1%	98%	32%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$957,297	\$58,742	\$266,566	n/a	-72%	354%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$92,292	\$43,225	\$138,089	n/a	50%	219%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$943,585	\$359,774	\$216,892	\$245,067	-74%	-32%	13%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$52,000	\$61,591	\$108,408	\$185,587	257%	201%	71%
	51100 Debt Services; Principal on Debt; Bonds	\$100,000	\$1,320,000	\$1,905,000	\$1,100,000	> 500%	-17%	-42%
	52100 Debt Services; Interest on Debt; Bonds	\$14,180	\$889,911	\$612,856	\$551,250	> 500%	-38%	-10%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,512,000	\$626,000	\$626,000	\$626,000	-59%	0%	0%
	54200 2007 Account Code - Common School Fund	\$42,856	\$0	\$0	\$0	-100%	n/a	n/a
Nonoperational Total		\$4,095,605	\$5,014,621	\$4,662,907	\$4,537,874	11%	-10%	-3%
prorated								
	26491 2007 Account Code - PERF	\$375,574	\$331,250	\$360,830	\$188,687	-50%	-43%	-48%
	26492 2007 Account Code - Social Security	\$1,417,421	\$1,830,911	\$1,867,556	\$944,493	-33%	-48%	-49%
	26493 2007 Account Code - Workmen's Compensation	\$50,581	\$227,704	\$101,224	\$96,394	91%	-58%	-5%
	26494 2007 Account Code - Group Insurance	\$1,323,499	\$2,263,218	\$2,645,791	\$1,378,174	4%	-39%	-48%
	26496 2007 Account Code - Unemployment Compensation	\$5,495	\$9,485	\$12,226	\$2,575	-53%	-73%	-79%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$107,780	\$571,135	\$835,689	\$287,348	167%	-50%	-66%
prorated Total		\$3,280,350	\$5,233,702	\$5,823,317	\$2,897,670	-12%	-45%	-50%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$19,412,246	\$25,629,198	\$26,791,605	\$28,348,395	46%	11%	6%	60.5%	56.0%	58.4%	57.8%
Student Instructional Support	\$1,634,266	\$2,910,707	\$3,069,357	\$3,851,565	136%	32%	25%	5.1%	6.4%	6.7%	7.8%
Overhead and Operational	\$6,923,224	\$12,210,431	\$11,380,416	\$12,338,904	78%	1%	8%	21.6%	26.7%	24.8%	25.1%
Nonoperational	\$4,095,605	\$5,014,621	\$4,662,907	\$4,537,874	11%	-10%	-3%	12.8%	11.0%	10.2%	9.2%
Grand Total	\$32,065,341	\$45,764,957	\$45,904,285	\$49,076,738	53%	7%	7%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	65.6%	62.4%	65.1%	65.6%